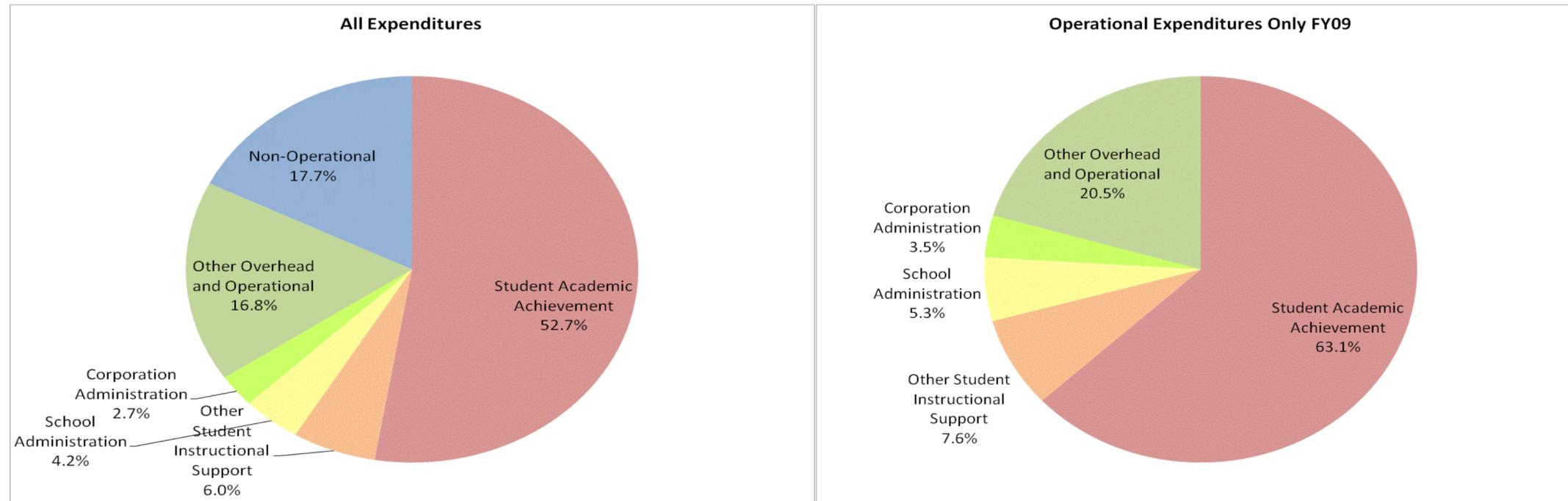


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
School City of Hammond (4710)**

School City of Hammond (4710)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY08 % of Total		FY09 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2008	Exp	FY 2009	Exp
Student Academic Achievement	\$65,635,374	58.1%	\$80,065,277	55.0%	\$79,265,420	52.9%	\$88,026,336	52.7%
Student Instructional Support	\$10,419,673	9.2%	\$12,686,449	8.7%	\$14,238,191	9.5%	\$16,953,216	10.1%
Overhead and Operational	\$20,925,200	18.5%	\$27,730,070	19.0%	\$28,928,598	19.3%	\$32,670,659	19.5%
Nonoperational	\$15,961,751	14.1%	\$25,109,218	17.2%	\$27,475,141	18.3%	\$29,522,021	17.7%
Grand Total	\$112,941,998		\$145,591,013		\$149,907,350	15%	\$167,172,232	

Student Instructional Expenditures (Academic Achievement plus Support)	FY1999	FY2006	FY2008	FY2009
	67.3%	63.7%	62.4%	62.8%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
School City of Hammond (4710)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$252,930	\$120,605	\$786,224		211%	> 500%
	11100 Regular Programs; Elementary	\$16,230,711	\$19,545,926	\$24,714,347	\$31,932,844	97%	63%	29%
	11200 Regular Programs; Middle/Junior High	\$6,965,150	\$7,902,940	\$9,608,866	\$12,021,871	73%	52%	25%
	11300 Regular Programs; High School	\$7,955,378	\$8,116,766	\$10,693,715	\$12,317,473	55%	52%	15%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$65,121	\$105,190	\$122,012		87%	16%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$41,400	\$9,864	\$0		-100%	-100%
	11440 Vocational Education; Health Occupations	\$138,735	\$184,385	\$157,399	\$175,048	26%	-5%	11%
	11450 Vocational Education; Consumer and Homemaking	\$40,642	\$49,324	\$61,703	\$74,654	84%	51%	21%
	11460 Vocational Education; Occupational Home Economics	\$40,742	\$82,006	\$106,726	\$138,632	240%	69%	30%
	11470 Vocational Education; Business Education	\$61,995	\$101,509	\$59,720	\$118,016	90%	16%	98%
	11480 Vocational Education; Industrial Education A	\$209,412	\$126,698	\$162,094	\$129,966	-38%	3%	-20%
	11510 Vocational Education; Cooperative Education	\$533,607	\$561,710	\$314,449	\$0	-100%	-100%	-100%
	11520 Vocational Education; Area School Participation	\$141,310	\$86,825	\$14,831	\$0	-100%	-100%	-100%
	11590 Other Vocational Education Programs	\$600,637	\$0	\$578,344	\$1,006,245	68%		74%
	11610 Regular Programs; Alternative Education Programs; Elementary	\$14,006	\$15,601	\$5,658	\$0	-100%	-100%	-100%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$59,906	\$59,943	\$29,798	\$0	-100%	-100%	-100%
	11630 Regular Programs; Alternative Education Programs; High School	\$42,893	\$0	\$0	\$0	-100%		
	11920 Other Regular Programs; Project 4R	\$2,565	\$0	\$0	\$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$87,636			
	12210 Mental Disabilities; Mild Mental Disabilities	\$576,581	\$497,752	\$633,389	\$770,358	34%	55%	22%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$647,642	\$973,417	\$1,369,248	\$1,776,332	174%	82%	30%
	12230 Mental Disabilities; Severe Mental Disabilities	\$557,417	\$596,481	\$850,913	\$1,111,920	99%	86%	31%
	12310 Physical Impairment; Orthopedic Impairment	\$183,518	\$283,828	\$256,477	\$166,454	-9%	-41%	-35%
	12320 Physical Impairment; Multiple Disabilities	\$255,211	\$351,722	\$439,120	\$552,389	116%	57%	26%
	12330 Physical Impairment; Visual Impairment	\$131,634	\$184,091	\$223,658	\$303,601	131%	65%	36%
	12340 Physical Impairment; Hearing Impairment	\$192,256	\$303,018	\$392,824	\$467,288	143%	54%	19%
	12350 Physical Impairment; Homebound	\$117,152	\$206,192	\$210,186	\$191,872	64%	-7%	-9%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$686,458	\$1,249,154	\$1,257,731	\$1,598,223	133%	28%	27%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$124,627	\$264,050	\$216,888	\$339,578	172%	29%	57%
	12520 Culturally Different; Compensatory	\$82,148	\$89,209	\$130,264	\$185,116	125%	108%	42%
	12610 Learning Disability	\$2,068,439	\$2,437,935	\$3,539,605	\$4,508,760	118%	85%	27%
	12710 Equal Opportunity At Risk	\$168,711	\$73,843	\$59,481	\$63,427	-62%	-14%	7%
	12810 Special Education Preschool	\$435,346	\$578,489	\$682,037	\$966,766	122%	67%	42%
	12900 Other Special Programs	\$140,785	\$214,783	\$267,909	\$315,510	124%	47%	18%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$599,447	\$511,761	\$464,708	\$487,978	-19%	-5%	5%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$128,979	\$21,116	-\$6,244	\$25,661	-80%	22%	
	14100 Summer School Programs; Elementary	\$166,563	\$225,143	\$286,653	\$262,614	58%	17%	-8%
	14200 Summer School Programs; Middle/Junior High School	\$6,706	\$41,412	\$0	\$39,205	485%	-5%	
	14300 Summer School Programs; High School	\$201,135	\$64,132	\$6,691	\$120	-100%	-100%	-98%
	15100 Enrichment Programs; Non-Credit	\$312,953	\$206,029	\$93,666	\$80,722	-74%	-61%	-14%
	16100 Remediation Testing	\$1,545,501	\$1,829,853	\$1,172,307	\$335,260	-78%	-82%	-71%
	16200 Preventive Remediation	\$664,306	\$467,953	\$295,562	\$309,480	-53%	-34%	5%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	-\$732	\$13,283	\$5,923	\$10,689		-20%	80%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$46,172	\$13,424	\$14,342	\$0	-100%	-100%	-100%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$25,431	\$0	\$0	\$0	-100%		
	22110 Improvement of Instruction; Service Area Direction	\$474,805	\$456,599	\$580,686	\$803,990	69%	76%	38%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$397,208	\$726,291	\$1,075,658	\$1,827,593	360%	152%	70%
	22130 Improvement of Instruction; Instructional Staff Training	\$199,358	\$77,559	\$100,824	\$211,723	6%	173%	110%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$76,583	\$0	\$0	\$913,043	> 500%		
	22210 Library/Media Services; Service Area Direction	\$118,523	\$88,854	\$76,904	\$103,302	-13%	16%	34%
	22220 Library/Media Services; School Library	\$1,408,530	\$1,442,390	\$1,729,421	\$2,100,977	49%	46%	21%
	22230 Library/Media Services; Audiovisual	\$412	\$0	\$0	\$0	-100%		
	22250 Library/Media Services; Computer Assisted Instruction Services	\$4,532,163	\$0	\$5,738	\$22,070	-100%		285%
	22340 Instruction, Related Technology; Systems Application Development	\$0	\$0	\$87,223	\$156,354			79%
	22360 Instruction, Related Technology; Network Support	\$0	\$3,125,580	\$2,114,398	\$353,632		-89%	-83%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$1,562,079	\$3,286,035			110%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel	\$0	\$0	\$585,625	\$2,329,757			298%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$49,340	\$0	\$0	\$1,890	-96%		
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$1,345,916	\$1,953,986	\$1,487,230	\$2,134,191	59%	9%	44%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$30,119	\$0	\$0	\$57	-100%		
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$0	\$16			
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$156	\$0	\$0	\$1,762	> 500%		
	26497 2007 Account Code - Teachers Retirement Fund	\$1,910,109	\$2,834,834	\$1,523,336	\$0			
Student Academic Achievement Total		\$53,645,298	\$59,597,248	\$70,535,771	\$88,026,336	64%	48%	25%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
School City of Hammond (4710)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$113,229	\$0	\$52,291	\$63,528	-44%		21%
	21120 Attendance and Social Work Services; Attendance Services	\$1,951	\$19,313	\$20,117	\$40,952	> 500%	112%	104%
	21130 Attendance and Social Work Services; Social Work Services	\$302,574	\$7,238	\$8,031	\$8,620	-97%	19%	7%
	21140 Attendance and Social Work Services; Pupil Accounting	\$125,732	\$117,079	\$131,480	\$191,990	53%	64%	46%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$1,406,513	\$3,123,653			122%
	21210 Guidance Services; Service Area Direction	\$34,234	\$26,417	\$28,105	\$23,183	-32%	-12%	-18%
	21220 Guidance Services; Counseling Services	\$910,503	\$944,511	\$1,036,782	\$1,299,650	43%	38%	25%
	21230 Guidance Services; Appraisal Services	\$0	\$32,659	\$25,324	\$45,247		39%	79%
	21310 Health Services; Service Area Direction	\$126,381	\$70,691	\$84,956	\$82,068	-35%	16%	-3%
	21320 Health Services; Medical Services	-\$111	\$6,389	\$84	\$4,047		-37%	> 500%
	21340 Health Services; Nurse Services	\$580,100	\$717,140	\$977,979	\$1,178,282	103%	64%	20%
	21420 Psychological Testing	\$490,781	\$654,430	\$771,371	\$896,884	83%	37%	16%
	21430 Psychological Counseling	\$182,610	\$455,000	\$280,000	\$217,778	19%	-52%	-22%
	21510 Speech Pathology and Audiology Services; Service Area Direction	\$0	\$0	\$2,649	\$0			-100%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$734,003	\$849,341	\$1,104,244	\$1,472,255	101%	73%	33%
	21810 Special Education Administration; Service Area Direction	\$615,927	\$350,357	\$467,092	\$539,036	-12%	54%	15%
	21890 Special Education Administration; Other Special Education Administration	\$335,045	\$619,550	\$672,633	\$819,368	145%	32%	22%
	24100 Office of The Principal	\$3,659,970	\$4,425,640	\$5,596,267	\$6,909,231	89%	56%	23%
	24900 Other Support Services, School Administration	\$16,843	\$22,444	\$39,217	\$37,443	122%	67%	-5%
Student Instructional Support Total		\$8,229,772	\$9,318,201	\$12,705,135	\$16,953,216	106%	82%	33%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$140,516	\$156,906	\$225,502	\$276,871	97%	76%	23%
	23150 Board of Education; Legal Services	\$127,044	\$162,574	\$172,702	\$189,683	49%	17%	10%
	23210 Executive Administration; Office of The Superintendent	\$191,669	\$156,942	\$184,074	\$199,049	4%	27%	8%
	23220 Executive Administration; Community Relations	\$84,946	\$50,944	\$65,400	\$86,557	2%	70%	32%
	23230 Executive Administration; Staff Relations and Negotiations	\$17,081	\$5,394	\$6,169	\$6,232	-64%	16%	1%
	23290 Executive Administration; Other Executive Administration Services	\$479,746	\$840,678	\$934,102	\$1,011,888	111%	20%	8%
	25110 Fiscal Services; Office of The Business Manager	\$281,321	\$370,725	\$516,293	\$521,139	85%	41%	1%
	25120 Fiscal Services; Service Area Direction	\$58,324	\$114,229	\$13,284	\$136,578	134%	20%	> 500%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$101,773	\$127,185	\$261,353	\$476,175	368%	274%	82%
	25150 Fiscal Services; Payroll Services	\$133,492	\$111,339	\$133,083	\$188,591	41%	69%	42%
	25160 Fiscal Services; Financial Accounting	\$65,355	\$0	\$0	\$0	-100%		
	25170 Fiscal Services; Internal Auditing	-\$15,637	\$14,495	\$0	\$0		-100%	
	25180 Fiscal Services; Property Accounting	\$34	\$0	\$0	\$0	-100%		
	25191 Other Fiscal Services; Refund of Revenue	\$65,714	\$142,140	\$5,413	\$232,232	253%	63%	> 500%
	25195 Other Fiscal Services; Bank Account Service Charge	\$15,707	\$0	\$0	\$0	-100%		-100%
	25196 Other Fiscal Services; Cash Change	\$923	\$1,200	\$1,200	\$1,200	30%	0%	0%
	25199 Other Fiscal Services; Other	\$0	\$9,793	\$605	\$3,831		-61%	> 500%
	25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$140	\$0	\$0	\$0	-100%		
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$304,776	\$239,044	\$103,573	\$0	-100%	-100%	-100%
	25300 Printing, Publishing, and Duplicating Services	\$97,243	\$130,908	\$159,585	\$197,193	103%	51%	24%
	25720 Personnel Services; Recruitment and Placement	\$237,557	\$221,084	\$156,684	\$0	-100%	-100%	-100%
	25730 Personnel Services; Personnel Services	\$3,651	\$3,273	\$184,528	\$464,714	> 500%	> 500%	152%
	25740 Personnel Services; Noninstructional Personnel Training	\$1,540	\$0	\$400	\$0	-100%		-100%
	25750 Personnel Services; Health Services	\$70,612	\$141,563	\$34,777	\$57,053	-19%	-60%	64%
	25910 Judgments	\$0	\$0	\$0	\$9,078			
	25990 Other Support Services, Central	\$100,894	\$40,789	\$61,136	\$538,231	433%	> 500%	> 500%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$64,420	\$121,892	\$93,420	\$114,306	77%	-6%	22%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$7,919,082	\$10,342,774	\$11,616,516	\$13,824,412	75%	34%	19%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$116,595	\$106,781	\$156,830	\$181,026	55%	70%	15%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$635,352	\$354,970	\$512,067	\$611,950	-4%	72%	20%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$3,258	\$2,207	\$0	\$0			
	26499 2007 Account Code - Other	\$48,709	\$44,136	\$23,000	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$27,757	\$108,878	\$201,344	\$103,839	274%	-5%	-48%
	26600 Operation and Maintenance of Plant Services; Security Services	\$249,841	\$346,210	\$619,778	\$720,603	188%	108%	16%
	26700 Operation and Maintenance of Plant Services; Insurance	\$102,210	\$465,968	\$501,619	\$527,623	416%	13%	5%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$166	\$0	\$0	\$0	-100%		
	27010 Student Transportation; Service Area Direction	\$373,677	\$451,665	\$543,329	\$615,639	65%	36%	13%
	27100 Student Transportation; Vehicle Operation	\$731,767	\$978,658	\$1,451,823	\$1,966,832	169%	101%	35%
	27200 Student Transportation; Monitoring Services	\$447,655	\$397,279	\$670,613	\$861,739	93%	117%	29%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$658,758	\$762,603	\$885,476	\$899,749	37%	18%	2%
	27400 Student Transportation; Purchase of School Buses	\$492,283	\$435,332	-\$141,402	\$699,637	42%	61%	
	27500 Student Transportation; Insurance on Buses	\$334,826	\$939,157	\$726,238	\$738,618	121%	-21%	2%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
School City of Hammond (4710)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	27600 Student Transportation; Insurance on Pupils	\$3,137	\$2,230	\$1,841	\$0	-100%	-100%	-100%
	27700 Student Transportation; Contracted Transportation Services	\$162,995	\$241,735	\$137,169	\$212	-100%	-100%	-100%
	27900 Student Transportation; Other Student Transportation Services	\$84,906	\$96	\$85,657	\$182,109	114%	> 500%	113%
	27910 Student Transportation; Bus Driver Training	\$15,549	\$18,491	\$357	\$1,287	-92%	-93%	261%
	31100 Food Services Operations; Service Area Direction	\$675,219	\$920,709	\$1,100,442	\$1,201,078	78%	30%	9%
	31200 Food Services Operations; Food Preparation and Dispensing	\$2,368,422	\$3,750,687	\$2,576,290	\$2,154,443	-9%	-43%	-16%
	31300 Food Services Operations; Food Delivery	\$1,913	\$10,777	\$10,011	\$12,355	> 500%	15%	23%
	31400 Food Services Operations; Food Purchases	\$0	\$0	\$1,745,736	\$2,629,126			51%
	31500 Food Services Operations; Distribution of School Lunch Reimbursements	\$21,015	\$19,306	\$25,558	\$0	-100%	-100%	-100%
	31900 Other Food Services	\$75,454	\$33,539	\$7,528	\$27,779	-63%	-17%	269%
Overhead and Operational Total		\$18,179,385	\$23,897,283	\$26,771,105	\$32,670,659	80%	37%	22%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$156,604	\$193,352	\$256,012	\$297,554	90%	54%	16%
	33200 Community Recreation	\$0	\$18,304	\$25,602	\$35,666		95%	39%
	33300 Civic Services	\$1,423	\$2,150	\$2,278	\$2,538	78%	18%	11%
	33400 Athletic Coaches	\$707,297	\$759,406	\$981,105	\$1,030,685	46%	36%	5%
	33600 Nonpublic School Pupil Services	\$54,902	\$67,540	\$37,791	\$46,519	-15%	-31%	23%
	33930 Latch Key Kid Program	\$0	\$0	\$15,210	\$113,537			> 500%
	33940 Child Care Services	\$225,894	\$41,334	\$5,775	\$0	-100%	-100%	-100%
	33990 Other Community Services; Other	\$1,500	\$0	\$0	\$0	-100%		
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$393,636	\$17,024	\$175		-100%	-99%
	43000 Facilities Acquisition and Construction; Professional Services	\$318,883	\$403,548	\$139,750	\$303,399	-5%	-25%	117%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$1,746	\$0	\$0	\$0	-100%		
	45100 Building Acquisition, Construction and Improvements	\$4,230,742	\$1,571,960	\$897,789	\$2,478,828	-41%	58%	176%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$1,378,189	\$1,406,598	\$1,783,338	\$1,959,801	42%	39%	10%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$840	\$0	\$0	\$0	-100%		
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$131,134	\$0	\$0	\$0	-100%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$107,286	\$104,844	\$91,979	\$72,991	-32%	-30%	-21%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$24,219	\$103,916	\$212,414	\$63,335	162%	-39%	-70%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$1,569,778	\$290,000	\$300,000		-81%	3%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$208,158	\$314,705	\$322,544		55%	2%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$666,100	\$1,136,303	\$1,096,599	\$1,508,031	126%	33%	38%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$5,933,000	\$9,087,024	\$7,496,657	\$7,961,634	34%	-12%	6%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$3,801,477	\$9,135,336	\$8,782,484		131%	-4%
	53300 Debt Services; Lease Rental; School Buses ; Principal	\$0	\$126,291	\$415,458	\$332,229		163%	-20%
	53350 Debt Services; Lease Rental; School Buses ; Interest	\$0	\$0	\$0	\$32,891			
	54200 Common School Fund; Principal	\$1,518,685	\$3,724,435	\$3,716,474	\$3,223,761	112%	-13%	-13%
	54250 Common School Fund; Interest	\$0	\$0	\$365,823	\$653,421			79%
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$2,500	\$3,000	\$0		-100%	-100%
Nonoperational Total		\$15,458,442	\$24,722,552	\$27,300,118	\$29,522,021	91%	19%	8%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$1,727,838	\$1,847,744	\$868,025	\$0			
	26492 2007 Account Code - Social Security	\$4,858,481	\$5,556,752	\$2,662,314	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$283,530	\$1,018,546	\$123,237	\$0			
	26494 2007 Account Code - Group Insurance	\$9,454,258	\$18,427,341	\$8,658,269	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$45,826	\$122,551	\$59,748	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$1,059,167	\$1,082,795	\$223,628	\$0			
Prorated By Fund Total		\$17,429,101	\$28,055,729	\$12,595,221	\$0			